

ABSTRACT

Financial analysis is useful for all company to measure their performance and expected to show improvement result in order to determine the company's condition. . Financial ratios are tools to help anticipate the future conditions and to predict some actions or strategies that will useful in improving the company's future performance, which is from evaluating the previous financial statement. Using financial ratios this research tries to impose one indicator, post employment benefit and how it would impact company financial performance. PT. ABC Will be the object case which implementation the post employment benefit based on particular regulation PSAK No. 24 (revision 2004). The researcher would like to focuses on the profitability ratios by Return on Asset ratio (ROA), liquidity ratio by Current Ratio (CR) and the leverage ratio by Debt-Equity ratio.

Keywords: *performance, employment benefit, financial analysis*

ABSTRAK

Analisis financial sangat penting bagi semua perusahaan dalam membantu mengukur kinerja perusahaan dan berharap hasil analisis tetap menunjukkan hasil kondisi yang meningkat. Financial ratios, diharapkan juga dapat memprediksikan dan mengantisipasi kemungkinan situasi yang tidak diinginkan dengan mempersiapkan trategy. Dengan menggunakan financial ratio sebagai alat, penelitian ini mencoba memasukan satu indicator yaitu employment benefit dan bagaimang indikator ini mempengaruhi kinerja keuangan perusahaan. penelitan ini menggunakan PT. ABC sebagai object dimana perusahaan ini menerapkan post employment benefit berdasarkan PSAK nomor 24 (revisi 2004). Peneliti hanya memfokuskan pada profitability ratio khususnya ROA, liquidity ratio khususnya Current rario, dan leverage ratio khususnya debt-Equity ratio.

Kata kunci: *kinerja, imbalan kerja, analisis keuangan*